

FIRST REGULAR SESSION

SENATE BILL NO. 430

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SMITH.

Read 1st time February 23, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

0081S.031

AN ACT

To repeal sections 64.170, 67.280, and 143.121, RSMo, and to enact in lieu thereof seven new sections relating to environmentally sustainable practices.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 64.170, 67.280, and 143.121, RSMo, are repealed and
2 seven new sections enacted in lieu thereof, to be known as sections 8.305, 8.824,
3 64.170, 67.280, 143.114, 143.121, and 161.360, to read as follows:

**8.305. Any appliance purchased with state moneys or a portion
2 of state moneys shall be an appliance that has earned the Energy Star
3 under the Energy Star program co-sponsored by the United States
4 Department of Energy and the United States Environmental Protection
5 Agency. For purposes of this section, the term "appliance" shall have
6 the same meaning as in section 144.526, RSMo.**

**8.824. Any state building constructed, substantially renovated,
2 or acquired for lease after August 28, 2009, shall achieve the silver-level
3 certification under the U.S. Green Building Council's Leadership in
4 Energy and Environmental Design program. In cases where the
5 requirements of this section conflict with any other requirement for
6 state buildings under this chapter, the more stringent requirement
7 shall apply.**

64.170. 1. For the purpose of promoting the public safety, health and
2 general welfare, to protect life and property and to prevent the construction of fire

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

3 hazardous buildings, the county commission in all counties of the first [and],
4 second, **and third** classification, as provided by law, is for this purpose
5 empowered, subject to the provisions of subsections 2 and 3 of this section, to
6 adopt by order or ordinance regulations to control the construction,
7 reconstruction, alteration or repair of any building or structure and any electrical
8 wiring or electrical installation, plumbing or drain laying therein, and provide for
9 the issuance of building permits and adopt regulations licensing persons, firms
10 or corporations other than federal, state or local governments, public utilities and
11 their contractors engaged in the business of electrical wiring or installations and
12 provide for the inspection thereof and establish a schedule of permit, license and
13 inspection fees and appoint a building commission to prepare the regulations, as
14 herein provided.

15 2. Any county which has not adopted a building code prior to August 28,
16 2001, pursuant to sections 64.170 to 64.200, shall not have the authority to adopt
17 a building code pursuant to such sections unless the authority is approved by
18 voters, subject to the provisions of subsection 3 of this section. The ballot of
19 submission for authority pursuant to this subsection shall be in substantially the
20 following form:

21 "Shall (insert name of county) have
22 authority to create, adopt and impose a county building code?"

23 ☐ YES ☐ NO

24 3. The proposal of the authority to adopt a building code shall be voted on
25 only by voters in the area affected by the proposed code, such that a code
26 affecting a county shall not be voted upon by citizens of any incorporated
27 territory.

67.280. 1. As used in this section, the following terms mean:

2 (1) "Community", any county, fire protection district or municipality;

3 (2) "County", any county in the state;

4 (3) "Fire protection district", any fire protection district in the state;

5 (4) "Municipality", any incorporated city, town or village;

6 (5) "Technical code", any published compilation of rules prepared by
7 various technical trade associations, federal agencies, this state or any agency
8 thereof, but shall be limited to: regulations concerning the construction of
9 buildings and continued occupancy thereof; mechanical, plumbing and electrical
10 construction; **energy efficiency**; and fire prevention.

11 2. Any community, if the community otherwise has the power under the

12 law to adopt such an ordinance, may adopt or repeal an ordinance which
13 incorporates by reference the provisions of any code or portions of any code, or
14 any amendment thereof, property identified as to date and source, without setting
15 forth the provisions of such code in full. At least three copies of such code,
16 portion or amendment which is incorporated or adopted by reference, shall be
17 filed in the office of the clerk of the community and there kept available for public
18 use, inspection, and examination. The filing requirements herein prescribed shall
19 not be deemed to be complied with unless the required copies of such codes,
20 portion, or amendment or public record are filed with the clerk of such community
21 for a period of ninety days prior to the adoption of the ordinance which
22 incorporates such code, portion, or amendment by reference.

23 3. Any ordinance adopting a code, portion, or amendment by reference
24 shall state the penalty for violating such code, portion, or amendment, or any
25 provisions thereof separately, and no part of any such penalty shall be
26 incorporated by reference.

27 4. Any energy efficiency code adopted under this section by a
28 county or municipality shall be at least as stringent as the
29 International Energy Conservation Code 2006, or the latest subsequent
30 revision.

143.114. 1. As used in this section, the following terms mean:

- 2 (1) "Director", the director of the department of revenue;
3 (2) "Motor vehicle", any self-propelled vehicle not operated
4 exclusively upon tracks, except farm tractors;
5 (3) "Qualified hybrid motor vehicle", any motor vehicle licensed
6 under chapter 301, RSMo, and:
7 (a) Which meets the definition of new qualified hybrid motor
8 vehicle in section 30B(d)(3)(A) of the Internal Revenue Code of 1986, as
9 amended;
10 (b) The original use of which commences with the taxpayer;
11 (c) Which is acquired for use by the taxpayer and not for resale;
12 and
13 (d) Is assembled and sold in the United States.

14 2. For all tax years beginning on or after January 1, 2010, any
15 taxpayer who purchases a qualified hybrid vehicle shall be allowed to
16 subtract from the taxpayer's Missouri adjusted gross income to
17 determine Missouri taxable income, for the tax year in which the

18 taxpayer purchases the vehicle, an amount equal to two thousand
19 dollars or ten percent of the purchase price of the vehicle, whichever
20 is less.

21 3. The director shall establish the procedure by which the
22 deduction in this section may be claimed, and shall promulgate rules
23 to provide for the submission of documentation by the taxpayer proving
24 the purchase price and date of purchase of the qualified hybrid motor
25 vehicle and to implement the provisions of this section.

26 4. Any rule or portion of a rule, as that term is defined in section
27 536.010, RSMo, that is created under the authority delegated in this
28 section shall become effective only if it complies with and is subject to
29 all of the provisions of chapter 536, RSMo, and, if applicable, section
30 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable
31 and if any of the powers vested with the general assembly pursuant to
32 chapter 536, RSMo, to review, to delay the effective date, or to
33 disapprove and annul a rule are subsequently held unconstitutional,
34 then the grant of rulemaking authority and any rule proposed or
35 adopted after August 28, 2009, shall be invalid and void.

36 5. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

37 (1) The provisions of the new program authorized under this
38 section shall automatically sunset on December thirty-first six years
39 after the effective date of this section unless reauthorized by an act of
40 the general assembly; and

41 (2) If such program is reauthorized, the program authorized
42 under this section shall automatically sunset on December thirty-first
43 twelve years after the effective date of the reauthorization of this
44 section; and

45 (3) This section shall terminate on December thirty-first of the
46 calendar year immediately following the calendar year in which the
47 program authorized under this section is sunset.

143.121. 1. The Missouri adjusted gross income of a resident individual
2 shall be the taxpayer's federal adjusted gross income subject to the modifications
3 in this section.

4 2. There shall be added to the taxpayer's federal adjusted gross income:

5 (1) The amount of any federal income tax refund received for a prior year
6 which resulted in a Missouri income tax benefit;

7 (2) Interest on certain governmental obligations excluded from federal

8 gross income by Section 103 of the Internal Revenue Code. The previous sentence
9 shall not apply to interest on obligations of the state of Missouri or any of its
10 political subdivisions or authorities and shall not apply to the interest described
11 in subdivision (1) of subsection 3 of this section. The amount added pursuant to
12 this subdivision shall be reduced by the amounts applicable to such interest that
13 would have been deductible in computing the taxable income of the taxpayer
14 except only for the application of Section 265 of the Internal Revenue Code. The
15 reduction shall only be made if it is at least five hundred dollars;

16 (3) The amount of any deduction that is included in the computation of
17 federal taxable income pursuant to Section 168 of the Internal Revenue Code as
18 amended by the Job Creation and Worker Assistance Act of 2002 to the extent the
19 amount deducted relates to property purchased on or after July 1, 2002, but
20 before July 1, 2003, and to the extent the amount deducted exceeds the amount
21 that would have been deductible pursuant to Section 168 of the Internal Revenue
22 Code of 1986 as in effect on January 1, 2002;

23 (4) The amount of any deduction that is included in the computation of
24 federal taxable income for net operating loss allowed by Section 172 of the
25 Internal Revenue Code of 1986, as amended, other than the deduction allowed by
26 Section 172(b)(1)(G) and Section 172(i) of the Internal Revenue Code of 1986, as
27 amended, for a net operating loss the taxpayer claims in the tax year in which the
28 net operating loss occurred or carries forward for a period of more than twenty
29 years and carries backward for more than two years. Any amount of net
30 operating loss taken against federal taxable income but disallowed for Missouri
31 income tax purposes pursuant to this subdivision after June 18, 2002, may be
32 carried forward and taken against any income on the Missouri income tax return
33 for a period of not more than twenty years from the year of the initial loss; and

34 (5) For nonresident individuals in all taxable years ending on or after
35 December 31, 2006, the amount of any property taxes paid to another state or a
36 political subdivision of another state for which a deduction was allowed on such
37 nonresident's federal return in the taxable year unless such state, political
38 subdivision of a state, or the District of Columbia allows a subtraction from
39 income for property taxes paid to this state for purposes of calculating income for
40 the income tax for such state, political subdivision of a state, or the District of
41 Columbia.

42 3. There shall be subtracted from the taxpayer's federal adjusted gross
43 income the following amounts to the extent included in federal adjusted gross

44 income:

45 (1) Interest or dividends on obligations of the United States and its
46 territories and possessions or of any authority, commission or instrumentality of
47 the United States to the extent exempt from Missouri income taxes pursuant to
48 the laws of the United States. The amount subtracted pursuant to this
49 subdivision shall be reduced by any interest on indebtedness incurred to carry the
50 described obligations or securities and by any expenses incurred in the production
51 of interest or dividend income described in this subdivision. The reduction in the
52 previous sentence shall only apply to the extent that such expenses including
53 amortizable bond premiums are deducted in determining the taxpayer's federal
54 adjusted gross income or included in the taxpayer's Missouri itemized
55 deduction. The reduction shall only be made if the expenses total at least five
56 hundred dollars;

57 (2) The portion of any gain, from the sale or other disposition of property
58 having a higher adjusted basis to the taxpayer for Missouri income tax purposes
59 than for federal income tax purposes on December 31, 1972, that does not exceed
60 such difference in basis. If a gain is considered a long-term capital gain for
61 federal income tax purposes, the modification shall be limited to one-half of such
62 portion of the gain;

63 (3) The amount necessary to prevent the taxation pursuant to this chapter
64 of any annuity or other amount of income or gain which was properly included in
65 income or gain and was taxed pursuant to the laws of Missouri for a taxable year
66 prior to January 1, 1973, to the taxpayer, or to a decedent by reason of whose
67 death the taxpayer acquired the right to receive the income or gain, or to a trust
68 or estate from which the taxpayer received the income or gain;

69 (4) Accumulation distributions received by a taxpayer as a beneficiary of
70 a trust to the extent that the same are included in federal adjusted gross income;

71 (5) The amount of any state income tax refund for a prior year which was
72 included in the federal adjusted gross income;

73 (6) The portion of capital gain specified in section 135.357, RSMo, that
74 would otherwise be included in federal adjusted gross income;

75 (7) The amount that would have been deducted in the computation of
76 federal taxable income pursuant to Section 168 of the Internal Revenue Code as
77 in effect on January 1, 2002, to the extent that amount relates to property
78 purchased on or after July 1, 2002, but before July 1, 2003, and to the extent that
79 amount exceeds the amount actually deducted pursuant to Section 168 of the

80 Internal Revenue Code as amended by the Job Creation and Worker Assistance
81 Act of 2002;

82 (8) For all tax years beginning on or after January 1, 2005, the amount
83 of any income received for military service while the taxpayer serves in a combat
84 zone which is included in federal adjusted gross income and not otherwise
85 excluded therefrom. As used in this section, "combat zone" means any area which
86 the President of the United States by Executive Order designates as an area in
87 which armed forces of the United States are or have engaged in combat. Service
88 is performed in a combat zone only if performed on or after the date designated
89 by the President by Executive Order as the date of the commencing of combat
90 activities in such zone, and on or before the date designated by the President by
91 Executive Order as the date of the termination of combatant activities in such
92 zone; and

93 (9) For all tax years ending on or after July 1, 2002, with respect to
94 qualified property that is sold or otherwise disposed of during a taxable year by
95 a taxpayer and for which an addition modification was made under subdivision
96 (3) of subsection 2 of this section, the amount by which addition modification
97 made under subdivision (3) of subsection 2 of this section on qualified property
98 has not been recovered through the additional subtractions provided in
99 subdivision (7) of this subsection.

100 4. There shall be added to or subtracted from the taxpayer's federal
101 adjusted gross income the taxpayer's share of the Missouri fiduciary adjustment
102 provided in section 143.351.

103 5. There shall be added to or subtracted from the taxpayer's federal
104 adjusted gross income the modifications provided in section 143.411.

105 6. In addition to the modifications to a taxpayer's federal adjusted gross
106 income in this section, to calculate Missouri adjusted gross income there shall be
107 subtracted from the taxpayer's federal adjusted gross income any gain recognized
108 pursuant to Section 1033 of the Internal Revenue Code of 1986, as amended,
109 arising from compulsory or involuntary conversion of property as a result of
110 condemnation or the imminence thereof.

111 7. (1) As used in this subsection, "qualified health insurance premium"
112 means the amount paid during the tax year by such taxpayer for any insurance
113 policy primarily providing health care coverage for the taxpayer, the taxpayer's
114 spouse, or the taxpayer's dependents.

115 (2) In addition to the subtractions in subsection 3 of this section, one

116 hundred percent of the amount of qualified health insurance premiums shall be
117 subtracted from the taxpayer's federal adjusted gross income to the extent the
118 amount paid for such premiums is included in federal taxable income. The
119 taxpayer shall provide the department of revenue with proof of the amount of
120 qualified health insurance premiums paid.

121 8. (1) Beginning January 1, 2009, in addition to the subtractions provided
122 in this section, one hundred percent of the cost incurred by a taxpayer for a home
123 energy audit conducted by an entity certified by the department of natural
124 resources under section 640.153, RSMo, or the implementation of any energy
125 efficiency recommendations made in such an audit shall be subtracted from the
126 taxpayer's federal adjusted gross income to the extent the amount paid for any
127 such activity is included in federal taxable income. The taxpayer shall provide
128 the department of revenue with a summary of any recommendations made in a
129 qualified home energy audit, the name and certification number of the qualified
130 home energy auditor who conducted the audit, and proof of the amount paid for
131 any activities under this subsection for which a deduction is claimed. The
132 taxpayer shall also provide a copy of the summary of any recommendations made
133 in a qualified home energy audit to the department of natural resources.

134 (2) At no time shall a deduction claimed under this subsection by an
135 individual taxpayer or taxpayers filing combined returns exceed one thousand
136 dollars per year or cumulatively exceed two thousand dollars per taxpayer or
137 taxpayers filing combined returns.

138 (3) Any deduction claimed under this subsection shall be claimed for the
139 tax year in which the qualified home energy audit was conducted or in which the
140 implementation of the energy efficiency recommendations occurred. If
141 implementation of the energy efficiency recommendations occurred during more
142 than one year, the deduction may be claimed in more than one year, subject to the
143 limitations provided under subdivision (2) of this subsection.

144 (4) A deduction shall not be claimed for any otherwise eligible activity
145 under this subsection if such activity qualified for and received any rebate or
146 other incentive through a state-sponsored energy program or through an electric
147 corporation, gas corporation, electric cooperative, or municipally owned utility.

148 9. (1) **As used in this subsection, "energy star certified product"**
149 **shall mean any product approved by both the United States**
150 **Environmental Protection Agency and the United States Department of**
151 **Energy as eligible to display the energy star label, as amended from**

152 time to time.

153 (2) In addition to the subtractions provided in this section, one
154 hundred percent of the purchase price paid, not to exceed one thousand
155 dollars, by a taxpayer for any energy star products purchased within
156 the taxable year shall be subtracted from the taxpayer's federal
157 adjusted gross income to the extent the amount paid for any such
158 product is included in federal taxable income. The taxpayer shall
159 provide the department of revenue with proof of the amount paid for
160 such products.

161 10. The provisions of subsection 8 of this section shall expire on December
162 31, 2013.

161.360. 1. Subject to appropriation from general revenue, the
2 department of elementary and secondary education shall provide
3 grants after July 1, 2010, to assist local public school districts obtain
4 LEED certification for new construction or substantial renovation of
5 public school buildings. For purposes of this section, "LEED
6 certification" shall mean any certification issued by the United States
7 Green Building Council under the Leadership in Energy and
8 Environmental Design Green Building Rating System.

9 2. Preference for the green school grants under this section shall
10 be given to schools that are designed to function as community centers
11 of learning. For purposes of this section, a community center of
12 learning is a school that is used during non-school hours as a meeting
13 or host site for civic groups or members of the community for the
14 purpose of conducting civic business, charitable works, non-profit
15 activities, or other educational activities.

16 3. The department shall promulgate rules by July 1, 2010, for the
17 green school grants authorized under this section. Any rule or portion
18 of a rule, as that term is defined in section 536.010, RSMo, that is
19 created under the authority delegated in this section shall become
20 effective only if it complies with and is subject to all of the provisions
21 of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This
22 section and chapter 536, RSMo, are nonseverable and if any of the
23 powers vested with the general assembly pursuant to chapter 536,
24 RSMo, to review, to delay the effective date, or to disapprove and annul
25 a rule are subsequently held unconstitutional, then the grant of
26 rulemaking authority and any rule proposed or adopted after August

27 28, 2009, shall be invalid and void.

28 4. The cumulative total of all grants under this section awarded
29 per fiscal year shall not exceed five hundred thousand dollars.

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Unofficial

Bill

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